

## Second Quarter FY 2015 Budget Analysis Report

The Second Quarter Budget Analysis Report (BAR) is the mid-year report on revenue and expenditure projections for FY 2015, based on the performance of the City's operating funds for the period October 1, 2014 through March 31, 2015.

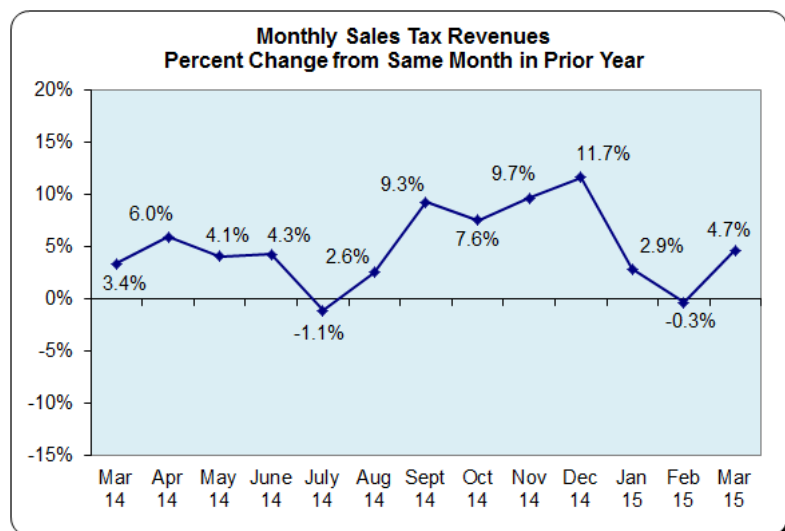
### General Fund Revenues

The General Fund is projecting an ending balance of \$205,735 for FY 2015. Revenues in the fund are projected to be \$913,992 below budget, as reflected in the following table.

General Fund Revenues	FY 2015 Budget	2nd Qtr. Estimate	2nd Qtr. Variance
Property Taxes	\$ 79,236,434	\$ 79,088,270	\$ (148,164)
Sales Taxes	54,275,305	55,435,338	1,160,033
Other Taxes	2,375,044	2,449,481	74,437
Licenses and Permits	6,189,750	5,708,275	(481,475)
Service Charges	14,116,463	12,879,480	(1,236,983)
Franchise Fees	36,218,222	37,147,872	929,650
Fines and Forfeitures	16,179,281	14,857,268	(1,322,013)
Leases and Rents	5,986,209	6,115,391	129,182
Miscellaneous Revenues	1,551,423	1,532,763	(18,660)
<b>Total</b>	<b>\$ 216,128,130</b>	<b>\$ 215,214,138</b>	<b>\$ (913,992)</b>

### Revenue Highlights

- Sales taxes are projected to be \$1,160,033 million over budget for the year. As shown in the accompanying graph, sales tax receipts performed strongly in the final quarter of FY14 and the first quarter of FY15. Receipts are up from the prior year in seven of the last eight months. Through March, receipts are 6.3 percent above the first six months of FY 2014.



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- License and permit revenue is projecting \$481,475 under budget primarily due to building permits and fire inspection fees. Building permit revenues are down due to a decline in commercial construction. Compared to last year at this same time, commercial construction permit revenue is down by 25%, which may be the result of weather related issues experienced this spring. The decline in fire inspections is attributable to unexpected position vacancies resulting in new hire training requirements which have negatively impacted collections.
- Revenues in the service charges category are projected to be \$1.24 million under budget. However, this shortfall is attributable to \$1.28 million in revenues budgeted in the event that overall General Fund revenues in all categories exceeded expectations. Other service charge revenues are essentially at budget with losses in gas well inspection and operational permit fees offset by strong plat review fees and reimbursements from Public Works.
- Fines and forfeitures are projected to be \$1.3 million under budget, due to Municipal Court revenues that are below expectations and revenues associated with red light cameras. Court revenues are showing improvement from the prior year but are still projected to be \$494,616 under budget. On May 9, 2015 Arlington voters approved a charter amendment prohibiting the use of photographic enforcement of traffic lights. As a result collections have ceased and red light camera revenues are projected to be approximately \$800,000 under the budgeted amount of \$2.1 million.
- Franchise fees plus leases and rents are projected to be \$929,650 above budget for the year. Gas and cable television fees are among the strong performers in these categories.

### Interfund Transfers

The 2<sup>nd</sup> Quarter BAR shows interfund transfers to the General Fund to be \$500,190 higher than budgeted. This is attributable to the following transfers and variances:

- A transfer of \$500,000 from the Business Continuity Reserve (BCR), necessary to partially offset red light camera revenue loss.
- Additionally, a \$1M transfer budgeted from the BCR to offset losses in Special Transit (Handitran) grant funding is projecting lower than originally anticipated as some federal funding was restored after the budget was adopted.

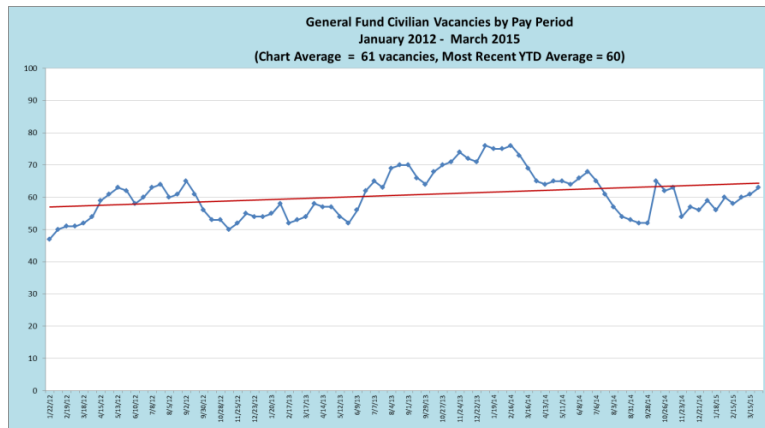
### General Fund Expenditures

Most departments in the General Fund are projected to be at or under budget in expenditures, as reflected in the table on the next page. The fund is projected to be \$616,694 under budget in expenditures.

## Second Quarter FY 2015 Budget Analysis Report

General Fund Departments	FY 2015 Budget	2nd Qtr Estimate	Variance
Fire	\$ 43,805,214	\$ 43,717,512	\$ 87,702
Library	7,343,887	\$ 7,343,887	(0)
Code Compliance	5,620,107	\$ 5,619,361	746
Police	90,505,006	\$ 90,498,262	6,743
Parks and Recreation	14,523,594	\$ 14,439,421	84,172
Public Works and Transportation	9,498,525	\$ 9,493,519	5,006
Economic Development	709,726	\$ 671,759	37,967
Community Devel. and Planning	6,830,662	\$ 6,684,886	145,775
Aviation	859,547	\$ 855,091	4,455
City Manager's Office	1,025,774	\$ 996,472	29,303
Internal Audit	538,832	\$ 539,992	(1,160)
Judiciary	904,983	\$ 863,167	41,817
City Attorney's Office	4,031,893	\$ 3,846,172	185,721
Human Resources	2,861,145	\$ 2,858,004	3,141
Finance	5,095,691	\$ 5,045,840	49,851
Management Resources	3,115,810	\$ 3,115,199	611
Non-Departmental	7,271,919	\$ 7,729,261	(457,341)
Non-Departmental Projects	1,284,752	\$ 642,376	642,376
Information Technology	4,344,586	\$ 4,343,393	-
Municipal Court	3,073,388	\$ 3,024,848	48,540
Storm Related Expenses	-	\$ 299,926	(299,926)
<b>Total</b>	<b>\$ 213,245,042</b>	<b>\$ 212,628,348</b>	<b>\$ 616,694</b>

When the FY 2015 budget for the General Fund was developed, the vacancy savings calculation (turnover factor) was applied assuming an average of 45 civilian vacancies in the fund. For the pay period ending March 29, the General Fund had 63 civilian vacancies, and the fund has averaged 60 vacant civilian positions during the past 12 months. This vacancy trend is a contributing factor in the overall expenditure savings in the General Fund.



As a result of these vacant positions, Non-Departmental is projecting over budget due to employee terminal pay expenses. Additionally, infrastructure maintenance projects are budgeted in Non-Departmental Projects. Due to better-than-anticipated revenues in the 2nd Quarter, the Public Works Department can proceed with a portion of the planned projects including the replacement of the roof at the Ott Cribbs Public Safety Center. The remainder of the projects are on hold until 3rd Quarter revenues are reviewed.

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### Other Operating Funds

The **Water Utilities Fund** is projecting an ending balance of \$503,869, with revenues projected to be \$75,950 above budget and expenditures projected to be \$247,933 under budget.

The **Convention and Event Services Fund** is projecting an ending balance of \$1,169,764, with revenues projected to be \$318,327 above budget (attributable to hotel occupancy taxes) and expenditures projected to be \$570,872 under budget.

The **Park Performance Fund** is projecting an ending balance of \$267,965, with revenues projected to be \$387,479 under budget, primarily attributable to losses in golf revenue due to weather related issues in the first half of the year, and expenditures projected to be \$112,799 under budget.

The **Street Maintenance Fund** is projecting an ending balance of \$1,568,565, with revenues projected to be \$286,057 over budget and expenditures projected to be \$5,215 under budget.

The **Storm Water Utility Fund** is projecting an ending balance of \$335,316, with revenues projected to be \$1,187,377 over budget and expenditures projected to be \$131,288 under budget. Due to revenues exceeding budget, a larger transfer will be made to the fund's reserve for Pay-Go Capital projects.

The **Information Technology Support Fund** (internal service fund) is projecting an ending balance of \$211,589, with revenues projected \$17,652 over budget and expenditures projected to be \$19,782 under budget.

The **Knowledge Services Fund** (internal service fund, with significant revenues from external sources) is projecting an ending balance of \$182,658, with revenues projected to be \$124,000 over budget and expenditures projected to be \$136,001 under budget.

The **Communication Services Fund** (internal service fund) is projecting an ending balance of \$491,409, with revenues projected to be at budget and expenditures projected to be \$490 under budget.

The **Fleet Services Fund** (internal service fund) is projecting an ending balance of \$1,570,293, with revenues projected to be \$494,871 over budget and expenditures projected to be \$282 under budget. Increased revenues are primarily due to higher than anticipated auction and subrogation revenues. Fuel expenses are projecting \$1 million under budget due to lower gas prices. The savings will allow additional expenditures on replacement fleet vehicles.

## Second Quarter FY 2015 Budget Analysis Report

The **Debt Service Fund** is projecting an ending balance of \$3,118,846, with revenues projected to be \$71,904 under budget and expenditures projected \$423,436 under budget.

Finally, claim expenditures in the Group Health Fund are 14% higher year-to-date than experienced over the same period last year. Finance and Human Resources will continue to closely monitor fund performance and if necessary identify transfers into the fund from other resources at year-end.

# Second Quarter FY 2015 Budget Analysis Report

## GENERAL FUND FY 2015 2nd Quarter BAR Operating Position

	Adopted FY 2015	Estimated FY 2015	Variance
<b>GENERAL FUND REVENUES</b>	\$ 216,128,130	\$ 215,214,138	\$ (913,992)
<b>INTERFUND TRANSFERS:</b>			
Water and Sewer Fund Indirect Cost	\$ 3,547,879	\$ 3,547,879	\$ -
Conv. & Event Svcs. Fund Indirect Cost	594,852	594,852	-
Storm Water Indirect Cost	365,866	365,866	-
One-time Funds	-	-	-
From SWUF for capital reimbursement	463,055	463,055	-
From SWUF for engineering reviews	88,699	88,699	-
To APFA Fund	(511,995)	(511,995)	-
(To) from Business Continuity Reserve	-	-	-
(To) from Landfill Reserve	-	-	-
(To) from Police Capital Projects Fund	-	-	-
(To) from General Gas Fund (one time)	827,725	827,725	-
(To) from General Gas Fund	109,430	109,430	-
(To) from Airport Gas Fund	1,323,597	1,323,597	-
To Park Performance Fund	(1,539,456)	(1,539,456)	-
From Park Performance Fund, FY 2010 debt repayment	-	-	-
(To) from Knowledge Services Fund	-	-	-
To FY 2015, use of FY 2014 ending balance	-	-	-
To Working Capital and Unallocated Reserves for FY 2015	-	-	-
From Business Continuity Reserve (BCR) for Special Transit	1,000,000	354,182	(645,818)
From BCR for Red Light Camera revenue loss	-	500,000	500,000
To Special Transportation Fund	(1,995,744)	(1,349,926)	645,818
To Street Maintenance Fund for Traffic	(4,987,628)	(4,987,436)	191
To Street Maintenance Fund	(2,166,527)	(2,166,527)	-
<b>TOTAL INTERFUND TRANSFERS</b>	\$ (2,880,246)	\$ (2,380,055)	\$ 500,191
<b>TOTAL AVAILABLE FUNDS</b>	\$ 213,247,884	\$ 212,834,083	\$ (413,801)
<b>GENERAL FUND EXPENDITURES</b>	\$ 213,245,042	\$ 212,628,348	\$ 616,694
<b>ENDING BALANCE</b>	\$ 2,842	\$ 205,735	\$ 202,893

# Second Quarter FY 2015 Budget Analysis Report

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## GENERAL FUND FY 2015 2nd Quarter BAR Revenues

Revenue Item	Adopted FY 2015	Estimated FY 2015	Variance
<b>TAXES</b>			
Ad Valorem Taxes	\$ 79,236,434	\$ 79,088,270	\$ (148,164)
Sales Tax	54,275,305	55,435,338	1,160,033
Criminal Justice Tax	455,044	443,278	(11,766)
State Liquor Tax	1,820,000	1,923,249	103,249
Bingo Tax	100,000	82,954	(17,046)
<b>TOTAL TAXES</b>	<b>\$ 135,886,783</b>	<b>\$ 136,973,089</b>	<b>\$ 1,086,306</b>
<b>LICENSES AND PERMITS</b>			
Building Permits	\$ 2,247,059	\$ 1,955,000	\$ (292,059)
Electrical Permits	82,000	97,000	15,000
Plumbing Permits	260,000	260,000	-
Mechanical Permits	135,000	130,000	(5,000)
Swimming Pool Permits	95,000	92,150	(2,850)
Business Registration	207,900	207,900	-
Certificates of Occupancy	134,385	135,000	615
Boathouse / Pier License	13,000	13,000	-
Food Establishment Permits	690,250	698,025	7,775
Alcoholic Beverage License	115,000	120,000	5,000
Food Handlers Permit	98,727	104,765	6,038
Dog and Cat License	60,000	49,000	(11,000)
Euthanasia Fees, Other Animal Fees	15,050	16,988	1,938
Animal Services - Owner Surrender Fees	63,650	45,000	(18,650)
Burglar Alarm Permit	1,040,000	1,029,433	(10,567)
Abandonment Fees	2,000	3,000	1,000
Child Care License / Permit	60,034	61,950	1,916
Fire Permits	169,000	169,000	-
Fire Inspection Fees	307,500	200,000	(107,500)
Fire OT and Re-inspection Fees	20,000	20,000	-
Fire Operational Permits	205,000	150,000	(55,000)
Fire Applicant Fees	60,000	60,000	-
Securing Code Violations	30,000	2,700	(27,300)
Irrigation Permits	45,000	45,000	-
Special Event Parking	12,000	14,000	2,000
Parking Meter Revenue	13,200	18,388	5,188
Pedicab Revenues	7,495	7,900	405
Other Licenses / Permits	1,500	3,076	1,576
<b>TOTAL LICENSES / PERMITS</b>	<b>\$ 6,189,750</b>	<b>\$ 5,708,275</b>	<b>\$ (481,475)</b>

# Second Quarter FY 2015 Budget Analysis Report

## GENERAL FUND FY 2015 2nd Quarter BAR Revenues

Revenue Item	Adopted FY 2015	Estimated FY 2015	Variance
SERVICE CHARGES			
Vital Statistics	\$ 230,000	\$ 240,000	\$ 10,000
Zoning Board of Adjustment	1,000	400	(600)
Rezoning Fees	75,000	85,000	10,000
Plat Review / Inspection	85,000	287,000	202,000
Landscape / Tree Preservation Fees	10,000	10,000	-
Building Inspection Fees	62,709	70,000	7,291
Drilling / Gas Well Inspection Fees	348,000	391,500	43,500
Gas Well Reinspection Fee	578,000	664,000	86,000
Gas Well Supplemental Fee	30,000	10,000	(20,000)
Gas Well Operational Permit Fee	449,750	-	(449,750)
Plan Review Fee	873,973	867,000	(6,973)
Public Works Reimbursements	575,000	585,000	10,000
Inspection Transfer	980,000	1,050,000	70,000
Survey Transfer	140,000	145,000	5,000
Real Estate Transfer	281,534	281,000	(534)
Construction Management Fees	25,000	80,000	55,000
Saturday Inspection Fees	25,000	35,000	10,000
Food Service Application Fees	58,650	49,500	(9,150)
Police Admin. Services Revenue	75,000	75,000	-
Jail Support revenues	51,500	51,500	-
Abandoned Vehicle Search Fees	8,000	8,000	-
Police Towing	150,000	150,000	-
Water Data Service Charge	415,277	415,277	-
PILOT - Water	3,908,159	3,908,159	-
Impoundment Fees	60,000	62,400	2,400
Animal Adoption Fees	210,000	175,000	(35,000)
Animal Awareness / Safety Program	10,000	4,000	(6,000)
Vet Services	15,000	15,000	-
Multi-Family Annual Inspections	600,000	615,000	15,000
Extended-Stay Annual Inspections	175,000	188,000	13,000
Dangerous Structure Demolition Fees	10,000	11,000	1,000
Nuisance Abatement	40,000	26,400	(13,600)
Multi-Family Re-Inspections	8,500	12,500	4,000
Duplex Registration / Re-Inspections	29,400	26,324	(3,076)
Food Establishment Re-Inspection	4,650	1,500	(3,150)
Swimming Pool Re-Inspections	4,500	3,384	(1,116)
Street Cuts	130,000	140,000	10,000
Fire Initial Inspection	66,600	66,600	-
Park Bond Fund Reimb.	70,000	70,000	-
Transportation Bond Fund Reimb.	95,000	95,000	-
AISD - SRO Program, PD and Fire	1,284,534	1,284,534	-
Mowing Services	60,000	97,200	37,200
State Reimbursement - Transport.	65,725	71,000	5,275
Non-Resident Library Cards	40,000	40,052	52
Miscellaneous revenue, for infrastructure	1,284,752	-	(1,284,752)
Other Service Charges	416,250	416,250	-
TOTAL SERVICE CHARGES	\$ 14,116,463	\$ 12,879,480	\$ (1,236,983)



# Second Quarter FY 2015 Budget Analysis Report

## GENERAL FUND FY 2015 2nd Quarter BAR Revenues

Revenue Item	Adopted FY 2015	Estimated FY 2015	Variance
<b>FRANCHISE FEES</b>			
Electrical Utility	\$ 12,979,373	\$ 12,929,047	\$ (50,326)
Gas Utility	2,353,133	2,889,571	536,438
Water Utility	7,165,715	7,158,988	(6,727)
Telephone Utility	5,016,734	4,744,152	(272,582)
Sanitation Franchise	1,605,600	1,651,000	45,400
City Waste Royalty	1,250,000	1,335,000	85,000
Non-City Waste, Storm Clean-Up Fees	1,794,000	1,873,700	79,700
Methane Royalties	24,800	1,170	(23,630)
Brush Royalty	45,800	47,500	1,700
City Department Waste Rebate	57,300	54,500	(2,800)
Taxicab Franchise	161,995	74,543	(87,452)
Cable TV Franchise	3,763,772	4,388,701	624,929
<b>TOTAL FRANCHISE FEES</b>	<b>\$ 36,218,222</b>	<b>\$ 37,147,872</b>	<b>\$ 929,650</b>
<b>FINES AND FORFEITURES</b>			
Municipal Court	\$ 13,749,281	\$ 13,254,665	\$ (494,616)
Red Light Revenue	2,170,000	1,364,281	(805,719)
Library Fines	260,000	238,322	(21,678)
<b>TOTAL FINES/FORFEITURES</b>	<b>\$ 16,179,281</b>	<b>\$ 14,857,268</b>	<b>\$ (1,322,013)</b>
<b>LEASES AND RENTS</b>			
Sheraton Ground Lease	\$ 288,952	\$ 285,631	\$ (3,321)
Terminal Building Lease	100,298	93,758	(6,540)
Hangar Rental	287,160	298,472	11,312
Tie Down Charges	30,600	27,540	(3,060)
Land and Ramp Lease	382,650	383,161	511
Ballpark Lease	2,000,000	2,000,000	-
Cell Phone Tower Leases	114,450	141,984	27,534
Landfill Lease	2,163,840	2,260,000	96,160
Landfill Lease, Deferred revenue	457,259	457,259	-
Pipeline License Agreements	40,000	45,000	5,000
Message Board Rentals	50,000	50,000	-
Misc. Leases / Rents (Copier Concession)	71,000	72,586	1,586
<b>TOTAL LEASES/RENTS</b>	<b>\$ 5,986,209</b>	<b>\$ 6,115,391</b>	<b>\$ 129,182</b>
<b>MISCELLANEOUS REVENUE</b>			
Interest	\$ 280,144	\$ 294,012	\$ 13,868
Auction Income	38,000	31,000	(7,000)
Risk Management Damages	190,000	158,000	(32,000)
Ballpark Settlement Agreement	1,000,000	1,000,000	-
Beverage contract	43,279	49,751	6,472
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 1,551,423</b>	<b>\$ 1,532,763</b>	<b>\$ (18,660)</b>
<b>TOTAL - GENERAL FUND REVENUES</b>	<b>\$ 216,128,130</b>	<b>\$ 215,214,138</b>	<b>\$ (913,992)</b>

# Second Quarter FY 2015 Budget Analysis Report

## GENERAL FUND FY 2015 2nd Quarter BAR Expenditures

	Adopted FY 2015	Estimated FY 2015	Variance
<b>FIRE</b>			
Administration	\$ 4,124,935	\$ 4,123,943	\$ 992
Business Services	861,306	897,891	(36,585)
Operations	33,896,932	33,687,429	209,503
Prevention	1,417,990	1,508,323	(90,332)
Medical Services	509,081	535,965	(26,884)
Training	608,724	709,744	(101,021)
Resource Management	1,349,471	1,358,451	(8,979)
Emergency Management	278,260	237,455	40,805
Special Events	306,123	310,540	(4,417)
Gas Well Response	452,392	347,770	104,622
<b>TOTAL</b>	<b>\$ 43,805,214</b>	<b>\$ 43,717,512</b>	<b>\$ 87,702</b>
<b>LIBRARY</b>			
Administration	\$ 1,253,031	\$ 1,348,485	\$ (95,454)
Operations & Facility Mgmt.	2,233,863	2,375,442	(141,579)
Content Mgmt. & Virtual Experience	2,274,823	2,096,987	177,837
Program Mgmt. & Community Engagement	1,582,170	1,522,973	59,197
<b>TOTAL</b>	<b>\$ 7,343,887</b>	<b>\$ 7,343,887</b>	<b>\$ (0)</b>
<b>CODE COMPLIANCE</b>			
Administration	\$ 766,544	\$ 786,266	\$ (19,722)
Code Compliance	2,342,591	2,338,065	4,526
Animal Services	2,172,436	2,144,542	27,894
Multifamily Inspection	338,536	350,487	(11,951)
<b>TOTAL</b>	<b>\$ 5,620,107</b>	<b>\$ 5,619,361</b>	<b>\$ 746</b>
<b>POLICE</b>			
Administration	\$ 9,067,767	\$ 9,115,026	\$ (47,259)
Jail Operations	4,923,404	4,929,050	(5,646)
Field Operations	874,978	879,532	(4,554)
Patrol Operations	43,941,136	44,447,944	(506,808)
Traffic	5,668,513	5,558,441	110,071
Special Operations	1,678,617	1,697,957	(19,340)
Special Events	708,676	700,023	8,653
Criminal Investigations	3,288,407	3,424,148	(135,741)
Special Invesitgations	3,449,596	3,315,767	133,829
Covert	2,377,460	2,190,102	187,358
Business Services	563,576	752,008	(188,432)
Information Resources	2,446,365	2,174,662	271,703
Research & Development	591,308	451,948	139,360
Fiscal Services	1,706,478	1,794,324	(87,846)
Community Support	917,828	832,732	85,096
Youth Support	2,040,521	2,100,639	(60,119)
Victim Services	525,901	530,369	(4,468)
Personnel	2,291,924	2,164,518	127,406
Technical Services	3,442,551	3,439,070	3,481
<b>TOTAL</b>	<b>\$ 90,505,006</b>	<b>\$ 90,498,262</b>	<b>\$ 6,743</b>

# Second Quarter FY 2015 Budget Analysis Report

## GENERAL FUND FY 2015 2nd Quarter BAR Expenditures

	Adopted FY 2015	Estimated FY 2015	Variance
<b>PARKS AND RECREATION</b>			
Administration	\$ 1,414,482	\$ 1,414,878	\$ (396)
Marketing	365,786	355,974	9,812
Planning	899,402	802,167	97,236
Business Services	749,571	702,605	46,966
Recreation Program Administration	107,961	112,094	(4,133)
Field Maintenance	4,354,540	4,446,343	(91,803)
Asset Management	1,785,405	1,781,510	3,895
Forestry	1,245,902	1,245,616	286
North District	1,878,682	1,862,287	16,395
South District	1,721,862	1,715,948	5,914
TOTAL	\$ 14,523,594	\$ 14,439,421	\$ 84,172
<b>PUBLIC WORKS AND TRANSPORTATION</b>			
Administration	\$ 1,069,285	\$ 1,028,128	\$ 41,157
Construction Management	497,753	500,246	(2,493)
Traffic Engineering	916,303	875,030	41,273
School Safety	470,291	457,518	12,773
Solid Waste Operations	298,291	312,080	(13,789)
Engineering CIP	757,433	769,617	(12,184)
Inspections	1,432,093	1,457,481	(25,387)
Survey	239,748	249,495	(9,747)
Business Services	466,654	488,363	(21,709)
Custodial	577,528	603,810	(26,282)
Facility Repair	2,186,791	2,193,565	(6,774)
Information Services	361,362	345,803	15,559
Operations Support	224,993	212,383	12,609
TOTAL	\$ 9,498,525	\$ 9,493,519	\$ 5,006
<b>ECONOMIC DEVELOPMENT</b>	\$ 709,726	\$ 671,759	\$ 37,967
<b>COMMUNITY DEVELOPMENT AND PLANNING</b>			
Administration	\$ 1,421,549	\$ 1,280,467	\$ 141,081
Strategic Planning	1,361,936	1,353,651	8,285
Development Services	3,235,396	3,174,172	61,224
Neighborhood Initiatives	7,194	7,100	94
Environmental Health	396,555	445,623	(49,068)
Real Estate Services	408,032	423,873	(15,841)
TOTAL	\$ 6,830,662	\$ 6,684,886	\$ 145,775
<b>AVIATION</b>	\$ 859,547	\$ 855,091	\$ 4,455
<b>CITY MANAGER'S OFFICE</b>			
City Manager's Office	\$ 933,341	\$ 909,980	\$ 23,361
Mayor & Council	65,801	64,820	981
Transit Support	26,632	21,671	4,961
TOTAL	\$ 1,025,774	\$ 996,472	\$ 29,303
<b>INTERNAL AUDIT</b>	\$ 538,832	\$ 539,992	\$ (1,160)
<b>JUDICIARY</b>	\$ 904,983	\$ 863,167	\$ 41,817

# Second Quarter FY 2015 Budget Analysis Report

## GENERAL FUND FY 2015 2nd Quarter BAR Expenditures

	Adopted FY 2015	Estimated FY 2015	Variance
<b>CITY ATTORNEY'S OFFICE</b>			
Administration	\$ 1,213,573	\$ 1,160,203	\$ 53,371
Litigation	937,120	959,344	(22,224)
Municipal Law	846,006	774,603	71,403
Citizen Services	1,035,194	952,023	83,171
<b>TOTAL</b>	<b>\$ 4,031,893</b>	<b>\$ 3,846,172</b>	<b>\$ 185,721</b>
<b>HUMAN RESOURCES</b>			
Administration	\$ 472,346	\$ 408,112	\$ 64,234
Employee Operations	692,845	625,413	67,432
Employee Services	441,009	455,328	(14,319)
Organizational Development	601,979	661,563	(59,585)
Risk Management	652,966	707,588	(54,622)
<b>TOTAL</b>	<b>\$ 2,861,145</b>	<b>\$ 2,858,004</b>	<b>\$ 3,141</b>
<b>FINANCE</b>			
Administration	\$ 1,015,734	\$ 1,028,251	\$ (12,517)
Accounting	666,447	717,416	(50,969)
Purchasing	483,656	504,900	(21,244)
Treasury	1,670,659	1,645,160	25,500
Payroll/Payables	456,050	437,989	18,061
Office of Management and Budget	803,145	712,125	91,020
<b>TOTAL</b>	<b>\$ 5,095,691</b>	<b>\$ 5,045,840</b>	<b>\$ 49,851</b>
<b>MANAGEMENT RESOURCES</b>			
Office of Communication	\$ 889,840	\$ 891,981	\$ (2,141)
Action Center	507,320	469,265	38,055
Executive and Legislative Support	1,543,999	1,582,611	(38,612)
Intergovernmental Relations	174,651	171,342	3,309
<b>TOTAL</b>	<b>\$ 3,115,810</b>	<b>\$ 3,115,199</b>	<b>\$ 611</b>
<b>NON-DEPARTMENTAL</b>			
Non-Departmental	\$ 7,271,919	\$ 7,729,261	\$ (457,341)
Non-Departmental Projects	1,284,752	642,376	642,376
<b>TOTAL</b>	<b>\$ 8,556,671</b>	<b>\$ 8,371,637</b>	<b>\$ 185,035</b>
<b>INFORMATION TECHNOLOGY</b>			
Administration	\$ 751,291	\$ 761,099	\$ (9,808)
Project Management	957,633	888,632	69,001
Infrastructure	170,146	170,398	(252)
Business Development	415,926	425,440	(9,514)
Software Services	2,049,590	2,097,823	(48,233)
<b>TOTAL</b>	<b>\$ 4,344,586</b>	<b>\$ 4,343,393</b>	<b>\$ 1,194</b>
<b>MUNICIPAL COURT</b>	<b>\$ 3,073,388</b>	<b>\$ 3,024,848</b>	<b>\$ 48,540</b>
<b>Storm Related Expenses</b>	<b>\$ -</b>	<b>\$ 299,926</b>	<b>\$ (299,926)</b>
<b>TOTAL - GENERAL FUND</b>	<b>\$ 213,245,042</b>	<b>\$ 212,628,348</b>	<b>\$ 616,694</b>

## Second Quarter FY 2015 Budget Analysis Report

### WATER UTILITIES FUND FY 2015 2nd Quarter BAR Operating Position

	Adopted FY 2015	Estimated FY 2015	Variance
<b>BEGINNING BALANCE</b>	\$ -	\$ 179,986	\$ 179,986
<b>REVENUES:</b>			
Class Rate Sewer Surcharge	\$ 818,000	\$ 828,411	\$ 10,411
Concrete Sales	70,000	65,575	(4,425)
Fire Line Taps	3,500	-	(3,500)
Garbage / Drainage Billing Fee	372,000	376,154	4,154
GIS Services	116,000	75,000	(41,000)
Hauler Fees	21,000	25,000	4,000
Impact / Sewer	250,000	355,000	105,000
Impact / Water	450,000	600,000	150,000
Interest Income	245,000	240,000	(5,000)
Laboratory Fees	50,000	56,000	6,000
Other Revenue	340,715	372,000	31,285
Plat Review & Inspection Fees	68,000	180,000	112,000
Backflow Assembly and Tester Regis.	141,000	141,000	-
Sewer Tap Installation Fees	35,000	43,000	8,000
Sewer Charges	52,874,457	52,900,640	26,183
Sewer Charges - Other	300,000	300,000	-
Sewer Pro Rata	16,500	20,042	3,542
Sewer Surcharges	105,000	108,221	3,221
Special Services Charges	1,823,089	1,782,155	(40,934)
Water Pro Rata	35,000	11,000	(24,000)
Water Convenience Fee	298,632	233,580	(65,052)
Reclaimed Water Sales	75,000	77,613	2,613
Water Sales	65,669,815	65,366,964	(302,851)
Water Sales - Other	165,000	133,473	(31,527)
Water Taps	162,170	300,000	137,830
Gas Royalties - Water Utilities	45,000	35,000	(10,000)
<b>TOTAL REVENUES</b>	\$ 124,549,878	\$ 124,625,828	\$ 75,950

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# Second Quarter FY 2015 Budget Analysis Report

## WATER UTILITIES FUND FY 2015 2nd Quarter BAR Operating Position

	Adopted FY 2015	Estimated FY 2015	Variance
<b>INTERFUND TRANSFERS:</b>			
General Fund - Indirect Cost	\$ (3,547,879)	\$ (3,547,879)	-
To APFA Fund	(63,811)	(63,811)	-
Storm Water - Indirect Cost	170,122	170,122	-
Debt Service, Municipal Office Tower	(65,544)	(65,544)	-
Operating Reserve	(566,928)	(566,928)	-
Rate Stabilization Fund	1,838,332	1,838,332	-
Renewal / Rehabilitation Fund	(14,000,000)	(14,000,000)	-
Fleet Reserve	100,000	100,000	-
<b>TOTAL INTERFUND TRANSFERS</b>	<b>\$ (16,135,708)</b>	<b>\$ (16,135,708)</b>	<b>\$ -</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 108,414,170</b>	<b>\$ 108,670,106</b>	<b>\$ 255,936.00</b>
<b>EXPENDITURES:</b>			
Administration	\$ 81,635,791	\$ 81,440,207	\$ 195,583
Financial Services	242,487	240,424	2,063
Conservation Program	275,412	271,710	3,701
Engineering	1,253,574	1,235,711	17,862
Information Services	1,968,633	1,855,059	113,574
Customer Services	3,069,428	3,031,690	37,738
Meter Maintenance	1,474,666	1,422,086	52,580
Meter Reading	496,108	501,990	(5,882)
Water Treatment	6,899,781	6,540,609	359,172
Treatment Maintenance	1,988,197	2,144,535	(156,338)
Laboratory	782,178	766,661	15,517
Water Resource Services	519,578	493,766	25,812
Field Operations South	3,319,320	4,201,515	(882,196)
Field Operations North	3,148,398	2,840,488	307,910
Operations Support Office	892,722	766,545	126,177
Operations Support Warehouse	447,899	413,240	34,660
<b>TOTAL EXPENDITURES</b>	<b>\$ 108,414,170</b>	<b>\$ 108,166,237</b>	<b>\$ 247,933</b>
<b>ENDING BALANCE</b>	<b>\$ -</b>	<b>\$ 503,869</b>	<b>\$ 503,869</b>

## Second Quarter FY 2015 Budget Analysis Report

### CONVENTION AND EVENT SERVICES FUND FY 2015 2nd Quarter BAR Operating Position

	Adopted FY 2015	Estimated FY 2015	Variance
<b>BEGINNING BALANCE</b>	\$ 969,872	\$ 960,057	\$ (9,815)
<b>REVENUES:</b>			
Occupancy Tax	\$ 7,416,000	\$ 7,797,000	\$ 381,000
Convention Center:			
Audio-Visual	\$ 100,000	\$ 100,000	\$ -
Catering	250,000	280,000	30,000
Communication Services	25,000	20,000	(5,000)
Concessionaire Reimbursement	17,000	17,500	500
Concessions - Food Utilities	60,000	45,000	(15,000)
Concessions - Liquor	25,000	25,000	-
Event Labor & Expense	6,000	5,000	(1,000)
Interest Income	8,000	10,873	2,873
Miscellaneous	-	4,954	4,954
Parking	320,000	280,000	(40,000)
Parking - Special Event	600,000	550,000	(50,000)
Rental - Grand Hall	262,500	319,500	57,000
Rental - Equipment	85,000	85,000	-
Rental - Exhibit Hall	345,000	330,000	(15,000)
Rental - GEM	292,500	291,500	(1,000)
Rental - Meeting Room	25,000	15,000	(10,000)
Security Revenue	10,000	9,000	(1,000)
Utility Services	210,000	190,000	(20,000)
Total Convention Center Revenues	\$ 2,641,000	\$ 2,578,327	\$ (62,673)
<b>TOTAL REVENUES</b>	\$ 10,057,000	\$ 10,375,327	\$ 318,327
<b>INTERFUND TRANSFERS:</b>			
Debt Service - Grand Hall	\$ (1,284,836)	\$ (1,284,836)	\$ -
Conv & Visitors Bureau Debt Service	(79,313)	(79,313)	-
(To) From Capital Maintenance Reserve	238,000	238,000	-
(To) From Hotel Attraction Support	125,000	125,000	-
To General Fund - Indirect Costs	(594,852)	(594,852)	-
<b>TOTAL INTERFUND TRANSFERS</b>	\$ (1,596,001)	\$ (1,596,001)	\$ -
<b>TOTAL AVAILABLE FUNDS</b>	\$ 9,430,871	\$ 9,739,383	\$ 308,512

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## Second Quarter FY 2015 Budget Analysis Report

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	<b>Adopted FY 2015</b>	<b>Estimated FY 2015</b>	<b>Variance</b>
<b>EXPENDITURES:</b>			
Administration	\$ 1,456,460	\$ 1,448,038	\$ 8,422
Event Services	425,593	427,601	(2,009)
Facility Operations	1,958,366	1,953,970	4,395
Parking Operations	146,364	157,173	(10,809)
			-
Convention & Visitors Bureau	4,000,000	4,000,000	-
Arts and Revitalization	1,073,709	502,837	570,872
Downtown Revitalization	50,000	50,000	-
Fielder Museum	30,000	30,000	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,140,491</b>	<b>\$ 8,569,619</b>	<b>\$ 570,872</b>
 <b>ENDING BALANCE</b>	 <b>\$ 290,380</b>	 <b>\$ 1,169,764</b>	 <b>\$ 879,384</b>



## Second Quarter FY 2015 Budget Analysis Report

### PARK PERFORMANCE FUND FY 2015 2nd Quarter BAR Operating Position

	Adopted FY 2015	Estimated FY 2015	Variance
<b>BEGINNING BALANCE</b>	\$ 392,039	\$ 694,749	\$ 302,710
<b>REVENUES</b>			
Golf	\$ 4,918,661	\$ 4,496,485	\$ (422,176)
Recreation	4,767,465	4,802,166	34,701
Field Maintenance	<u>520,000</u>	<u>519,996</u>	<u>(4)</u>
<b>TOTAL REVENUES</b>	\$ 10,206,126	\$ 9,818,647	\$ (387,479)
<b>INTERFUND TRANSFERS</b>			
Debt Service - Tierra Verde	\$ (519,673)	\$ (519,673)	\$ -
Debt Service - Elzie Odom Rec	(257,062)	(257,062)	-
Transfer from General Fund	1,464,456	1,539,456	75,000
From Golf Surcharge Fund	<u>533,775</u>	<u>516,780</u>	<u>(16,995)</u>
<b>TOTAL INTERFUND TRANSFERS</b>	\$ 1,221,496	\$ 1,279,501	\$ 58,005
<b>TOTAL AVAILABLE FUNDS</b>	\$ 11,819,661	\$ 11,792,897	\$ (26,764)
<b>EXPENDITURES</b>			
Golf	\$ 4,947,031	\$ 4,858,872	\$ 88,159
Recreation	6,169,947	6,142,778	27,169
Field Maintenance	<u>520,753</u>	<u>523,281</u>	<u>(2,528)</u>
<b>TOTAL EXPENDITURES</b>	\$ 11,637,731	\$ 11,524,932	\$ 112,799
<b>ENDING BALANCE</b>	\$ 181,930	\$ 267,965	\$ 86,036

## Second Quarter FY 2015 Budget Analysis Report

### STREET MAINTENANCE FUND FY 2015 2nd Quarter BAR Operating Position

	Adopted FY 2015	Estimated FY 2015	2nd Quarter Variance
<b>BEGINNING BALANCE</b>	\$ 542,551	\$ 1,169,269	\$ 626,718
REVENUES:			
Sales Tax Revenue	\$ 13,568,826	\$ 13,858,835	\$ 290,008
Interest Revenue	<u>60,000</u>	<u>56,049</u>	<u>(3,951)</u>
<b>TOTAL REVENUES</b>	\$ 13,628,826	\$ 13,914,884	\$ 286,057
INTERFUND TRANSFERS:			
From General Fund	\$ 2,166,527	\$ 2,166,527	\$ -
From General Fund for Traffic	<u>4,987,628</u>	<u>4,987,436</u>	<u>(191)</u>
<b>TOTAL INTERFUND TRANSFERS</b>	\$ 7,154,155	\$ 7,153,963	\$ (191)
<b>TOTAL AVAILABLE FUNDS</b>	\$ 21,325,532	\$ 22,238,116	\$ 912,584
EXPENDITURES:			
Sales Tax supported division	\$ 13,520,612	\$ 13,520,497	\$ 114
General Fund supported division	2,166,527	2,161,617	4,910
Traffic Signals - GF supported	1,604,926	1,558,921	46,005
Traffic Signs & Markings - GF supported	974,149	952,675	21,474
Street Light Maintenance - GF supported	<u>2,408,552</u>	<u>2,475,840</u>	<u>(67,287)</u>
<b>TOTAL EXPENDITURES</b>	\$ 20,674,766	\$ 20,669,551	\$ 5,215
<b>ENDING BALANCE</b>	\$ 650,766	\$ 1,568,565	\$ 917,799

## Second Quarter FY 2015 Budget Analysis Report

### STORM WATER UTILITY FUND FY 2015 2nd Quarter BAR Operating Position

	Adopted FY 2015	Estimated FY 2015	Variance
<b>BEGINNING BALANCE</b>	\$ 384,719	\$ 613,076	\$ 228,357
<b>REVENUES:</b>			
Storm Water Fee Revenue - Commercial	\$ 4,995,000	\$ 5,520,000	\$ 525,000
Storm Water Fee Revenue - Residential	5,881,700	6,540,000	658,300
Interest Revenue	40,000	44,077	4,077
<b>TOTAL REVENUES</b>	<b>\$10,916,700</b>	<b>\$ 12,104,077</b>	<b>\$ 1,187,377</b>
<b>INTERFUND TRANSFERS:</b>			
To General Fund - Indirect Costs	\$ (365,866)	\$ (365,866)	\$ -
To General Fund for capital reimbursement	(463,055)	(463,055)	-
To General Fund for engineering reviews	(88,699)	(88,699)	-
To Innovation/Venture Capital Fund 3098	(400,000)	(400,000)	-
Pay-Go Capital Projects	(3,250,000)	(4,750,000)	(1,500,000)
To Water and Sewer Fund	(170,122)	(170,122)	-
<b>TOTAL INTERFUND TRANSFERS</b>	<b>\$ (4,737,742)</b>	<b>\$ (6,237,742)</b>	<b>\$ (1,500,000)</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 6,563,677</b>	<b>\$ 6,479,411</b>	<b>\$ (84,266)</b>
<b>EXPENDITURES:</b>			
Administration	\$ 3,488,187	\$ 3,503,984	\$ (15,797)
Storm Water Management	2,190,396	2,140,189	50,207
Environmental Management	481,330	384,603	96,727
Environmental Education	115,470	115,320	150
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,275,383</b>	<b>\$ 6,144,095</b>	<b>\$ 131,288</b>
<b>ENDING BALANCE</b>	<b>\$ 288,294</b>	<b>\$ 335,316</b>	<b>\$ 47,022</b>

## Second Quarter FY 2015 Budget Analysis Report

### INFORMATION TECHNOLOGY FUND FY 2015 2nd Quarter BAR Operating Position

	Adopted FY 2015	Estimated FY 2015	Variance
<b>BEGINNING BALANCE</b>	\$ 272,983	\$ 195,260	\$ (77,723)
<b>TOTAL REVENUES</b>	\$ 7,357,646	\$ 7,375,298	\$ 17,652
INTERFUND TRANSFERS:	\$ -	\$ -	\$ -
<b>TOTAL INTERFUND TRANSFERS</b>	\$ -	\$ -	\$ -
<b>TOTAL AVAILABLE FUNDS</b>	\$ 7,630,629	\$ 7,570,558	\$ (60,071)
EXPENDITURES:			
Network Support	\$ 1,812,299	\$ 1,732,908	\$ 79,391
Server Support	3,223,318	3,241,848	(18,531)
Customer Support	1,936,722	1,978,213	(41,490)
IT Security	<u>406,412</u>	<u>406,000</u>	<u>412</u>
<b>TOTAL EXPENDITURES</b>	\$ 7,378,751	\$ 7,358,969	\$ 19,782
<b>ENDING BALANCE</b>	\$ 251,878	\$ 211,589	\$ (40,289)

## Second Quarter FY 2015 Budget Analysis Report

### KNOWLEDGE SERVICES FUND FY 2015 2nd Quarter BAR Operating Position

	Adopted FY 2015	Estimated FY 2015	Variance
<b>BEGINNING BALANCE</b>	\$ 390,926	\$ 152,419	\$ (238,507)
REVENUES:			
Space Rental for Print Shop	\$ 54,474	\$ 54,474	\$ -
Managed Print Services - ImageNet	650,000	732,000	82,000
UTA Administrative Fee	27,120	27,120	-
UTA Print Shop Usage	600,000	650,000	50,000
Sales - Mail Services	1,052,103	1,052,103	-
Sales - Information Resource Center	475,000	467,000	(8,000)
Sales - Records Management	<u>130,000</u>	<u>130,000</u>	<u>-</u>
<b>TOTAL REVENUES</b>	\$ 2,988,697	\$ 3,112,697	\$ 124,000
INTERFUND TRANSFERS:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL INTERFUND TRANSFERS</b>	\$ -	\$ -	\$ -
<b>TOTAL AVAILABLE FUNDS</b>	\$ 3,379,623	\$ 3,265,116	\$ (114,507)
EXPENDITURES:			
Administration	\$ 2,008,491	\$ 1,868,709	\$ 139,782
Mail Services	1,065,509	1,056,236	9,273
Records Management	<u>144,459</u>	<u>157,513</u>	<u>(13,054)</u>
<b>TOTAL EXPENDITURES</b>	\$ 3,218,459	\$ 3,082,458	\$ 136,001
<b>ENDING BALANCE</b>	\$ 161,165	\$ 182,658	\$ 21,494

## Second Quarter FY 2015 Budget Analysis Report

### COMMUNICATION SERVICES FUND FY 2015 2nd Quarter BAR Operating Position

	Adopted FY 2015	Estimated FY 2015	Variance
<b>BEGINNING BALANCE</b>	\$ 565,890	\$ 755,678	\$ 189,788
REVENUES			
Communication Services chargebacks	\$ 8,059,585	\$ 8,059,585	\$ -
Other Revenue	<u>40,000</u>	<u>40,000</u>	<u>-</u>
<b>TOTAL REVENUES</b>	\$ 8,099,585	\$ 8,099,585	\$ -
INTERFUND TRANSFERS:			
(To) From General Gas Fund	<u>\$ 1,228,301</u>	<u>\$ 1,228,301</u>	<u>\$ -</u>
<b>TOTAL INTERFUND TRANSFERS</b>	\$ 1,228,301	\$ 1,228,301	\$ -
<b>TOTAL AVAILABLE FUNDS</b>	\$ 9,893,776	\$ 10,083,564	\$ 189,788
EXPENDITURES			
Administration	\$ 2,429,198	\$ 2,431,565	\$ (2,366)
Dispatch	<u>7,163,447</u>	<u>7,160,591</u>	<u>2,857</u>
<b>TOTAL EXPENDITURES</b>	\$ 9,592,646	\$ 9,592,155	\$ 490
<b>ENDING BALANCE</b>	\$ 301,130	\$ 491,409	\$ 190,278

## Second Quarter FY 2015 Budget Analysis Report

### FLEET SERVICES FUND FY 2015 2nd Quarter BAR Operating Position

	Adopted FY 2015	Estimated FY 2015	Variance
<b>BEGINNING BALANCE</b>	\$ 320,771	\$ 1,030,042	\$ 709,271
REVENUES:			
Fuel	\$ 2,833,000	\$ 2,833,000	\$ -
Maintenance & Operation	4,207,969	4,207,969	-
Miscellaneous (subro, auctions)	<u>100,000</u>	<u>594,871</u>	<u>494,871</u>
<b>TOTAL REVENUES</b>	\$ 7,140,969	\$ 7,635,840	\$ 494,871
<b>TOTAL AVAILABLE FUNDS</b>	\$ 7,461,740	\$ 8,665,882	\$ 1,204,142
Fleet Services	\$ 3,213,285	\$ 3,223,867	\$ (10,582)
Fuel	2,800,586	1,800,000	1,000,586
Vehicles	<u>\$ 1,082,000</u>	<u>\$ 2,071,722</u>	<u>(989,722)</u>
<b>TOTAL EXPENDITURES</b>	\$ 7,095,871	\$ 7,095,589	\$ 282
<b>ENDING BALANCE</b>	\$ 365,869	\$ 1,570,293	\$ 1,204,424

## Second Quarter FY 2015 Budget Analysis Report

### DEBT SERVICE FUND FY 2015 2nd Quarter Operating Position

	Adopted FY 2015	Estimated FY 2015	Variance
<b>BEGINNING BALANCE</b>	\$ 2,483,527	\$ 2,767,314	\$ 283,787
REVENUES:			
Ad Valorem Taxes	\$ 39,957,619	\$ 39,884,643	\$ (72,976)
Premium on Bond Issuance	120,000	120,000	-
Interest	<u>75,000</u>	<u>76,072</u>	<u>1,072</u>
<b>TOTAL REVENUES</b>	\$ 40,152,619	\$ 40,080,715	\$ (71,904)
INTERFUND TRANSFERS:			
Park Performance Fund	\$ 776,735	\$ 776,735	\$ -
Convention and Event Svcs. Fund	1,364,149	1,364,149	-
TIRZ 5	921,940	921,940	-
TIRZ 4	1,899,036	1,899,036	-
Airport	175,000	175,000	-
Water and Sewer Fund - MOT	<u>65,544</u>	<u>65,544</u>	<u>-</u>
<b>TOTAL INTERFUND TRANSFERS</b>	\$ 5,202,404	\$ 5,202,404	\$ -
<b>TOTAL AVAILABLE FUNDS</b>	\$ 47,838,550	\$ 48,050,433	\$ 211,883
EXPENDITURES:			
Principal / Interest Payments	\$ 45,204,873	\$ 44,781,437	\$ 423,436
Issuance Fees	120,000	120,000	-
Agent Fees	<u>30,150</u>	<u>30,150</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	\$ 45,355,023	\$ 44,931,587	\$ 423,436
<b>ENDING BALANCE</b>	\$ 2,483,527	\$ 3,118,846	\$ 635,319